IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 12TH JUNE 2007 / 22ND JYAISHTA 1929

WP(C).No. 18019 of 2007(T)

PETITIONER:

AISWARYA MATCH INDUSTRIES,
MULAKULAM NORTH, REPRESENTED BY IT'S MANAGING
PARTNER P.K.BABU.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.HARIHARAN NAIR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

2. THE COMMERCIAL TAX OFFICER,
MUVATTUPUZHA.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MUVATTUPUZHA.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.18019 of 2007

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Dated this the 12th day of June, 2007.

JUDGMENT

Since petitioner has filed sales tax appeals against assessment for 2003-2004 and 2004-2005 and since the assessment for 2004-2005 is exparte assessment completed when petitioner is said to have been laid up and having regard to the contentions raised, W.P. is disposed of granting stay against recovery proceedings on petitioner remitting rupees forty thousand within one month from now, out of which Rs.10,000/- should be credited towards CST for 2003-2004 and Rs.30,000/- towards CST for 2004-2005. Recovery proceedings initiated vide Ext.P7 will be kept in abeyance for payment as above and if payment is made, recovery proceedings will remain stayed till disposal of appeals. The first respondent is directed to take up the appeals out of turn and dispose of the same within two months from the date of making payment as above.

C.N.RAMACHANDRAN NAIR
Judge

pms